

The Telecommunications Excise Tax is imposed on the act or privilege of originating or receiving intrastate or interstate telecommunications by a person in this State at the rate of 7% of the gross charges purchased at retail from a retailer by such person. (This is a GIL.)

December 21, 1999

Dear Xxxxx:

This letter is in response to your letter addressed to Ms. Sheila Brown, which was forwarded to our office on August 28, 1999. We have not yet received information requested in our telephone call of August 23, 1999, which would allow us to issue you a Private Letter Ruling. As indicated at that time, the information required by the provisions of 2 Ill. Adm. Code 1200.120 (b) must be submitted before we are able to issue a Private Letter Ruling. The nature of your letter and the information we have received to date require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding upon the Department. See, 2 Ill. Adm. Code 1200.120 (b) and (c), enclosed.

In your letter you state:

This letter is in response to your letter to PERSON dated June 25, 1999 requesting additional information about COMPANY. As you suggested in your letter, we would like to request a private letter ruling with respect to the COMPANY service. We have previously attempted to get a ruling from the Department of Revenue (see enclosed September 5, 1997 letter) but instead received a General Information Letter (copy enclosed).

In accordance with Reg. Sec. 1200.100, we would like to request a private letter ruling for COMPANY. We are re-submitting the September 5, 1997 that outlines the service and ruling requested.

The letter which was attached to your letter was submitted to the Department by a party other than your company, and does not identify the client for whom the letter was written. Without the additional information required by 2 Ill. Adm. Code 1200.100, we are unable to issue a Private Letter Ruling. Rather, we can only provide general information.

The previous letter to which you refer inquired about the manner in which "high tech" mobile transmissions are sourced for taxing purposes under the Illinois Telecommunications Tax.

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The provisions of 86 Ill. Adm. Code 495.120 appear to govern the questions posed in the letter to which you refer. They explain that when a customer's service address is not a fixed site, but rather a motor vehicle or other mobile location, the location of the customer's primary use of the telecommunications equipment, as defined by the telephone number, authorization code, or location in Illinois where bills are sent, is used as the service address for purposes of determining whether tax is due on services charged to the customer. Section 495.130 of the Department's regulations explains provisions governing credits.

I hope that this information is helpful. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you wish to obtain a Private Letter Ruling regarding a factual situation, you are required to submit all of the information described in paragraphs (1) through (8) of subsection (b) of the enclosed copy of Section 1200.110 with your request.

Very truly yours,

Jerilynn T. Gorden
Senior Counsel, Sales and Excise Tax

Enc.